

FY2015-16

56 Yellowstone County 0985 Shepherd Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

	Certification	
Business Manager/Clerk:	Janice Ripley	Phone #: (406) 373-5461
(Signature)		(Date)
Chair, Board of Trustees:	Carl Openshaw	
(Signature)		(Date)
County Superintendant	Sherry Long	
(Signature)		(Date)

Software

Black Mountain Accounting Package:

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



FY2015-16

Submit ID: 0985-36403208

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
120	Medicaid	STATE		State
159	Gifted and Talented	STATE	5609851309	State
245	Title II Part A	FEDERAL	05609851415	84.367
246	Title II Part A	FEDERAL	05609851416	84.367
293	Title I Improving Basic Programs	FEDERAL	05609853116	84.010A
436	IDEA Preschool (Trans from Coop)	FEDERAL	5696947716ALLO	84.173A
446	IDEA Part B (Trans from Coop)	FEDERAL	5696947716ALLO	84.027A
496	Title I - Schoolwide	FEDERAL	05609853216	Federal
500	Misc. Local	LOCAL		
512	Misc local	LOCAL		
555	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A104614	84.358A
556	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A150614	84.358A
719	State OTO Indian Education for All	STATE		state
758	State OTO FullTime Kindergarten Startup	STATE		state



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	Da	lance Sheet			
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	354,934.20	80,222.00	376,536.62	111.22
02	Taxes Receivable - Real and Personal (120-149)	11,329.15	4,130.12	3,683.85	
03	Taxes Receivable - Protested (150-159)	724.82	262.10	234.80	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				452.20
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	366,988.17	84,614.22	380,455.27	563.42
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	12,053.97	4,392.22	3,918.65	
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	11,765.71	4,785.89	167,000.00	338.50
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	343,168.49	75,436.11	209,536.62	224.92
52	TOTAL FUND BALANCE/EQUITY	354,934.20	80,222.00	376,536.62	563.42
53	TOTAL LIABILITIES AND FUND BALANCE	366,988.17	84,614.22	380,455.27	563.42



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	Datance Sheet				
		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASS	ETS AND OTHER DEBITS		. ,	. ,	, ,
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,375.91	182,170.45	36,069.95	
02	Taxes Receivable - Real and Personal (120-149)	2,684.82			
03	Taxes Receivable - Protested (150-159)	177.78			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,238.51	182,170.45	36,069.95	
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)	2,862.60			
FU	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	13,375.91	182,170.45	36,069.95	
52	TOTAL FUND BALANCE/EQUITY	13,375.91	182,170.45	36,069.95	
53	TOTAL LIABILITIES AND FUND BALANCE	16,238.51	182,170.45	36,069.95	



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		nance Sheet			
		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,831.20	10,269.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,831.20	10,269.00
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,831.20	10,269.00
52	TOTAL FUND BALANCE/EQUITY			1,831.20	10,269.00
53	TOTAL LIABILITIES AND FUND BALANCE			1,831.20	10,269.00



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		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		_		



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Technology Fund		Da	nance Sneet			
ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 02 Taxes Receivable - Real and Personal (120-149) 03 Taxes Receivable - Protested (150-159) 04 Receivables - Protested (150-159) 05 Due From Other Guovernments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Perpaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 06.943.07 37,482.19 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Guovernments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES 36 Deferred Inflows (680) 1.293.64 1.293.64 1.053.47 FUND BALANCE/EQUITY 37 Reserve for Encumbrances (953) 39 Reserve for Encumbrances (953) 30 Reserve for Encumbrances (954) 41 Fund Balance For Budget 40,619.47 37,482.19 280,169.00 280,269.43 37,482.19 280,169.00 280,200.40 29 280,169.00 20 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00 280,200.40 29 280,169.00 20 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00 29 20 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00			Technology Fund	Flexibility Fund		Debt Service Fund
ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 02 Taxes Receivable - Real and Personal (120-149) 03 Taxes Receivable - Protested (150-159) 04 Receivables - Protested (150-159) 05 Due From Other Guovernments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Perpaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 06.943.07 37,482.19 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Guovernments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES 36 Deferred Inflows (680) 1.293.64 1.293.64 1.053.47 FUND BALANCE/EQUITY 37 Reserve for Encumbrances (953) 39 Reserve for Encumbrances (953) 30 Reserve for Encumbrances (954) 41 Fund Balance For Budget 40,619.47 37,482.19 280,169.00 280,269.43 37,482.19 280,169.00 280,200.40 29 280,169.00 20 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00 280,200.40 29 280,169.00 20 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00 29 20 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00						
Cash & Investments (101-119) Less Warrants Payable (620) 59,649,43 37,482.19 280,169.00		ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
1,216.11 990.20	ASS	ETS AND OTHER DEBITS				
0.3 Taxes Receivable - Protested (150-159) 77.53 63.27	01	Cash & Investments (101-119) Less Warrants Payable (620)	59,649.43	37,482.19		280,169.00
04 Receivables from Other Funds (160-179)	02	Taxes Receivable - Real and Personal (120-149)	1,216.11			990.20
Discriment	03	Taxes Receivable - Protested (150-159)	77.53			63.27
October Current Assets (190-210)	04	Receivables from Other Funds (160-179)				
1	05	Due From Other Governments (180)				
08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 60,943.07 37,482.19 281,222.47 DEFERRED OUTFLOWS 21 Deferred Outflows (501) 1.1.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	06	Other Current Assets (190-210)				
09 Deposits (250)	07	Inventories (220 & 230)				
20 TOTAL ASSETS AND OTHER DEBITS 60,943.07 37,482.19 281,222.47 DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) 1,293.64 1,053.47 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 40,619.47 37,482.19 280,169.00 52 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00	08	Prepaid Expenses (240)				
Deferred Outflows (501)	09	Deposits (250)				
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS	60,943.07	37,482.19		281,222.47
LIABILITIES	DEI	ERRED OUTFLOWS				
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)				
23 Due to Other Governments (611)	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) 1,293.64 1,053.47 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 19,029.96 19,029.96 38 Reserve for Endowments (954) 171F Fund Balance For Budget 40,619.47 37,482.19 280,169.00 48 Fund Balance for Budget 40,619.47 37,482.19 280,169.00 52 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES 36 Deferred Inflows (680) 1,293.64 1,053.47 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 19,029.96 38 Reserve for Encumbrances (953) 19,029.96 19,029.96 39 Reserve for Endowments (954) 280,169.00 47 TIF Fund Balance For Budget 40,619.47 37,482.19 280,169.00 52 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00	23	Due to Other Governments (611)				
35 TOTAL LIABILITIES	25	Other Current Liabilities (621-679)				
DEFERRED INFLOWS 36 Deferred Inflows (680) 1,293.64 1,053.47 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 19,029.96 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 40,619.47 37,482.19 280,169.00 52 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00	27	Other Liabilities (690 - 699)				
36 Deferred Inflows (680) 1,293.64 1,053.47 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 19,029.96 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 40,619.47 37,482.19 280,169.00 52 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00	DEI	TERRED INFLOWS				
37 Reserve for Inventories (951)	36	Deferred Inflows (680)	1,293.64			1,053.47
38 Reserve for Encumbrances (953) 19,029.96 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 40,619.47 37,482.19 280,169.00 52 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00	FUN	ID BALANCE/EQUITY				
39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 40,619.47 37,482.19 280,169.00 52 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00	37	Reserve for Inventories (951)				
47 TIF Fund Balance For Budget 40,619.47 37,482.19 280,169.00 52 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00	38	Reserve for Encumbrances (953)	19,029.96			
48 Fund Balance for Budget 40,619.47 37,482.19 280,169.00 52 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00	39	Reserve for Endowments (954)				
52 TOTAL FUND BALANCE/EQUITY 59,649.43 37,482.19 280,169.00	47	TIF Fund Balance For Budget				
	48	Fund Balance for Budget	40,619.47	37,482.19		280,169.00
53 TOTAL LIABILITIES AND FUND BALANCE 60,943.07 37,482.19 281,222.47	52	TOTAL FUND BALANCE/EQUITY	59,649.43	37,482.19		280,169.00
	53	TOTAL LIABILITIES AND FUND BALANCE	60,943.07	37,482.19		281,222.47



56 Yellowstone County 0985 Shepherd Elem

		Building Fund	Building Reserve	Day Care	Industrial Arts Fund
			Fund	Enterprise Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)		45,310.74		
02	Taxes Receivable - Real and Personal (120-149)		4.45		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		45,315.19		
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)		4.45		
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		45,310.74		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		45,310.74		
53	TOTAL LIABILITIES AND FUND BALANCE		45,315.19		



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		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)		_		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Instructional Malerials Cry Self Insurance Fund Liability		Da	nance Sheet			
ASSETS AND OTHER DEBITS			Materials Ctr Internal Service	Internal Service		
Cash & Investments (101-119) Less Warrants Payable (620)		ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
10	ASS	ETS AND OTHER DEBITS				
Discrimination Disc	01	Cash & Investments (101-119) Less Warrants Payable (620)				
Of Other Current Assets (190-210)	04	Receivables from Other Funds (160-179)				
107 Inventories (220 & 230)	05	Due From Other Governments (180)				
08 Prepaid Expenses (240)	06	Other Current Assets (190-210)				
09 Deposits (250)	07	Inventories (220 & 230)				
10	08	Prepaid Expenses (240)				
11 Buildings and Building Improvements (331 & 332)	09	Deposits (250)				
12 Machinery and Equipment (341 & 342)	10	Land and Land Improvements (311-322)				
13 Construction Work in Progress (351)	11	Buildings and Building Improvements (331 & 332)				
20 TOTAL ASSETS AND OTHER DEBITS	12	Machinery and Equipment (341 & 342)				
DEFERRED OUTFLOWS	13	Construction Work in Progress (351)				
Deferred Outflows (501) Deferred Outflows (501) Deferred Outflows (501) Deferred Outflows (601-606) Deferred Outflows (601-606) Deferred Current Liabilities (621-679) Deferred Liabilities (621-679) Deferred Liabilities (690 - 699) Deferred Liability (730) Deferred Liability (770) Deferred Liability (770) Deferred Inflows (680) Deferred Inflows (680) Deferred Inflows (680) Deferred Liability (770) Deferred Liability (770)	20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES	DEF	ERRED OUTFLOWS				
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)				
23 Due to Other Governments (611)	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS State of the payon of the pay	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	23	Due to Other Governments (611)				
29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	25	Other Current Liabilities (621-679)				
30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	27	Other Liabilities (690 - 699)				
32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	29	Notes Payable - Noncurrent (720)				
33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	30	Lease Obligations Payable (730)				
TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	32	Compensated Absences Payable (760)				
DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	33	Net Pension Liability (770)				
36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	DEF	ERRED INFLOWS				
38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	36	Deferred Inflows (680)				
39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	FUN	D BALANCE/EQUITY				
41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	38	Reserve for Encumbrances (953)				
48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	39	Reserve for Endowments (954)				
50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	41	Unrestricted Net Assets (940)				
52 TOTAL FUND BALANCE/EQUITY	48	Fund Balance for Budget				
	50	Invested in Capital Assets, Net of Related Debt				
53 TOTAL LIABILITIES AND FUND BALANCE	52	TOTAL FUND BALANCE/EQUITY				
	53	TOTAL LIABILITIES AND FUND BALANCE				



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Private Purpose Trust (spend Interect only) Agreement Fund Extracurricular Activities Fund Private Purpose Trust (spend interect only) Private Purpose Trust (spend interect only) Private Purpose Trust (spend principal & interest)			nance Sheet			
ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 667,045.18 04 Receivables from Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 21 Deferred Outflows (801) 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690-699) 38 TOTAL LABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) EUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Encumbrances (954) 45 Assets Held in Trusts 667,045.18			Trust (spend		Extracurricular	Trust (spend
ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 667,045.18 04 Receivables from Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 21 Deferred Outflows (801) 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690-699) 38 TOTAL LABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) EUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Encumbrances (954) 45 Assets Held in Trusts 667,045.18		ASSETS LIARILITIES AND FUND RALANCE	(81)	(82)	(84)	(85)
04 Receivables from Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 667,045.18 21 Deferred Outflows (501) LLABILITIES 22 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY FUND BALANCE/EQUITY 37 Reserve for Encumbrances (953) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 667,045.18 52 TOTAL FUND BALANCE/EQUITY 667,045.18	ASS		(01)	(02)	(0.1)	(62)
Discrimental Control	01	Cash & Investments (101-119) Less Warrants Payable (620)		667,045.18		
06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 667,045.18 21 Deferred Outflows (501) LIABILITIES 22 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 5 36 Deferred Inflows (680) FUND BALANCE/EQUITY 5 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 667,045.18 52 TOTAL FUND BALANCE/EQUITY 667,045.18	04	Receivables from Other Funds (160-179)				
1	05	Due From Other Governments (180)				
08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 667,045.18 21 Deferred Outflows (501) LIABILITIES 22 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 38 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 667,045.18 52 TOTAL FUND BALANCE/EQUITY 667,045.18	06	Other Current Assets (190-210)				
09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES	07	Inventories (220 & 230)				
20 TOTAL ASSETS AND OTHER DEBITS 667,045.18 DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 667,045.18 52 TOTAL FUND BALANCE/EQUITY 667,045.18	08	Prepaid Expenses (240)				
DEFERRED OUTFLOWS	09	Deposits (250)				
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS		667,045.18		
LIABILITIES	DEF	TERRED OUTFLOWS				
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)				
23 Due to Other Governments (611)	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 52 TOTAL FUND BALANCE/EQUITY 667,045.18	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 667,045.18 52 TOTAL FUND BALANCE/EQUITY 667,045.18	23	Due to Other Governments (611)				
35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 52 TOTAL FUND BALANCE/EQUITY 667,045.18	25	Other Current Liabilities (621-679)				
DEFERRED INFLOWS Deferred Inflows (680) 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 38 Reserve for Endowments (954) 667,045.18 45 Assets Held in Trusts 667,045.18 52 TOTAL FUND BALANCE/EQUITY 667,045.18	27	Other Liabilities (690 - 699)				
36 Deferred Inflows (680)	35	TOTAL LIABILITIES				
### FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 52 TOTAL FUND BALANCE/EQUITY 667,045.18	DEF	TERRED INFLOWS				
37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 667,045.18 52 TOTAL FUND BALANCE/EQUITY 667,045.18	36	Deferred Inflows (680)				
38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 667,045.18 52 TOTAL FUND BALANCE/EQUITY 667,045.18	FUN	ID BALANCE/EQUITY				
39 Reserve for Endowments (954) 45 Assets Held in Trusts 667,045.18 52 TOTAL FUND BALANCE/EQUITY 667,045.18	37	Reserve for Inventories (951)				
45 Assets Held in Trusts 667,045.18 52 TOTAL FUND BALANCE/EQUITY 667,045.18	38	Reserve for Encumbrances (953)				
52 TOTAL FUND BALANCE/EQUITY 667,045.18	39	Reserve for Endowments (954)				
	45	Assets Held in Trusts		667,045.18		
53 TOTAL LIABILITIES AND FUND RALANCE 667 045 18	52	TOTAL FUND BALANCE/EQUITY		667,045.18		
TOTAL DESIGNATION TO THE DALLANCE	53	TOTAL LIABILITIES AND FUND BALANCE		667,045.18		



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		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	SETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	ND BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

I CIIC I	Revenues, Other Financ	ing Sources and Residual Equity Transfers In:		Fund Code 01
C	Revenue		2015 Value	2016 Value
	1111 District Levy - Re	eal Property	394,635.34	406,598.09
	1112 District Levy - Pe	rsonal Property	2,174.03	3,618.01
	1114 District Levy - Pe	rs Prop/Mobile Homes	3,672.68	8,606.02
	1190 Penalties and Inte	rest on Taxes	979.69	796.38
	1320 Tuition from Schl	Dists Within State	3,200.00	4,000.00
	1510 Interest Earnings		2,686.27	2,728.30
	3110 Direct State Aid		1,530,692.28	1,542,042.19
	3111 Quality Educator		133,026.66	141,619.7
	3112 At Risk Student		17,168.37	16,523.6
	3113 Indian Education	For All	12,117.60	12,089.52
	3114 American Indian	Achievement Gap	9,000.00	5,945.00
	3115 State Spec Ed All	owable Cost Pymt to Districts	139,856.81	123,504.8
	3116 Data For Achieve	ment	8,910.00	11,580.0
	3118 Natural Resource	Development	10,907.96	17,311.8
	3120 State Guaranteed	Tax Base Aid	946,195.58	925,825.8
	3444 State School Bloc	k Grant	77,535.77	77,535.7
	3446 SB96 Block Gran	t Reimbursement	3,515.73	0.00
al Cur	rrent Revenues, Other F	Financing Sources and Residual Equity Transfers In:	3,296,274.77	3,300,325.12
		Financing Sources and Residual Equity Transfers In: nancing Uses and Residual Equity Transfers Out:	3,296,274.77	3,300,325.12 Fund Code 01
rent E			3,296,274.77 2015 Value	
<mark>rent E</mark>	Expenditures, Other Fin	nancing Uses and Residual Equity Transfers Out:		Fund Code 0
<mark>rent E</mark>	Expenditures, Other Fin	nancing Uses and Residual Equity Transfers Out: Object n Programs - Elementary/Secondary		Fund Code 0
<mark>rent E</mark>	Expenditures, Other Fin Program Function 1XX Regular Education	nancing Uses and Residual Equity Transfers Out: Object n Programs - Elementary/Secondary		Fund Code 0 2016 Value
<mark>rent E</mark>	Expenditures, Other Fin Program Function 1XX Regular Education	Object n Programs - Elementary/Secondary truction	2015 Value	Fund Code 0 2016 Value 1,702,385.0
<mark>rent E</mark>	Expenditures, Other Fin Program Function 1XX Regular Education	Object n Programs - Elementary/Secondary truction 1XX Personal Services - Salaries	2015 Value 1,757,908.30	Fund Code 0 2016 Value 1,702,385.0 262,290.3
<mark>rent E</mark>	Expenditures, Other Fin Program Function 1XX Regular Education	Object n Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	2015 Value 1,757,908.30 264,445.63	Fund Code 0 2016 Value 1,702,385.0 262,290.3 75,413.4
<mark>rent E</mark>	Expenditures, Other Fin Program Function 1XX Regular Education	Object n Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services	2015 Value 1,757,908.30 264,445.63 15,658.99	Fund Code 0 2016 Value 1,702,385.0 262,290.3 75,413.4 0.0
<mark>rent E</mark>	Expenditures, Other Fin Program Function 1XX Regular Education	Object n Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services	2015 Value 1,757,908.30 264,445.63 15,658.99 78.00	Fund Code 0 2016 Value 1,702,385.0 262,290.3 75,413.4 0.0 11,831.6
<mark>rent E</mark>	Expenditures, Other Fin Program Function 1XX Regular Education	Object n Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services	2015 Value 1,757,908.30 264,445.63 15,658.99 78.00 11,544.29	Fund Code 0 2016 Value 1,702,385.0 262,290.3 75,413.4 0.0 11,831.6 30,016.8
<mark>rent E</mark>	Expenditures, Other Fin Program Function 1XX Regular Education 1XXX Ins	Object n Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials	2015 Value 1,757,908.30 264,445.63 15,658.99 78.00 11,544.29 87,164.37	Fund Code 0 2016 Value 1,702,385.0 262,290.3 75,413.4 0.0 11,831.6 30,016.8
<mark>rent E</mark>	Expenditures, Other Fin Program Function 1XX Regular Education 1XXX Ins	Department of the content of the con	2015 Value 1,757,908.30 264,445.63 15,658.99 78.00 11,544.29 87,164.37	Fund Code 0 2016 Value 1,702,385.0 262,290.3 75,413.4 0.0 11,831.6 30,016.8 0.0
<mark>rent E</mark>	Expenditures, Other Fin Program Function 1XX Regular Education 1XXX Ins	Object n Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees port Services - Students	2015 Value 1,757,908.30 264,445.63 15,658.99 78.00 11,544.29 87,164.37 125.00	Fund Code 0 2016 Value 1,702,385.0 262,290.3 75,413.4 0.0 11,831.6 30,016.8 0.0 48,133.7
<mark>rent E</mark>	Expenditures, Other Fin Program Function 1XX Regular Education 1XXX Ins	Dobject In Programs - Elementary/Secondary Itruction IXX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees INTURY Services - Students IXX Personal Services - Salaries 2XX Personal Services - Employee Benefits	2015 Value 1,757,908.30 264,445.63 15,658.99 78.00 11,544.29 87,164.37 125.00 53,272.22 9,912.43	Fund Code 0 2016 Value 1,702,385.0 262,290.3 75,413.4 0.0 11,831.6 30,016.8 0.0 48,133.7 10,401.3
<mark>rent E</mark>	Expenditures, Other Fin Program Function 1XX Regular Education 1XXX Ins	Object n Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees 1XX Personal Services - Salaries	2015 Value 1,757,908.30 264,445.63 15,658.99 78.00 11,544.29 87,164.37 125.00 53,272.22 9,912.43 28,329.99	Fund Code 0 2016 Value 1,702,385.0 262,290.3 75,413.4 0.0 11,831.6 30,016.8 0.0 48,133.7 10,401.3 28,656.0
<mark>rent E</mark>	Expenditures, Other Fin Program Function 1XX Regular Education 1XXX Ins	Description Object In Programs - Elementary/Secondary Itruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services	2015 Value 1,757,908.30 264,445.63 15,658.99 78.00 11,544.29 87,164.37 125.00 53,272.22 9,912.43	Fund Code 0 2016 Value 1,702,385.0 262,290.3 75,413.4 0.0 11,831.6 30,016.8 0.0 48,133.7 10,401.3 28,656.0 456.7
<mark>rrent E</mark> C I	Expenditures, Other Fin Program Function 1XX Regular Education 1XXX Ins 21XX Sup	Description Object In Programs - Elementary/Secondary Itruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials	2015 Value 1,757,908.30 264,445.63 15,658.99 78.00 11,544.29 87,164.37 125.00 53,272.22 9,912.43 28,329.99 366.40	Fund Code 0. 2016 Value 1,702,385.0. 262,290.3. 75,413.4. 0.0. 11,831.6 30,016.8. 0.0. 48,133.7. 10,401.3. 28,656.0. 456.7.
<mark>rent E</mark> C I	Expenditures, Other Fin Program Function 1XX Regular Education 1XXX Ins 21XX Sup	Description Object In Programs - Elementary/Secondary Itruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services	2015 Value 1,757,908.30 264,445.63 15,658.99 78.00 11,544.29 87,164.37 125.00 53,272.22 9,912.43 28,329.99 366.40	Fund Code 0



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nt Expenditu	res, Other Fin	ancing Uses and Residual Equity Transfers Out:		Fund Code
Program	Function	Object	2015 Value	2016 Value
		2XX Personal Services - Employee Benefits	8,750.49	8,215.
		3XX Purchased Professional and Technical Services	0.00	547.
		6XX Supplies and Materials	1,909.22	0.
	23XX Sup	port Services - General Administration		
		1XX Personal Services - Salaries	45,558.90	41,758
		2XX Personal Services - Employee Benefits	8,060.87	8,445
		5XX Other Purchased Services	1,027.40	891
		6XX Supplies and Materials	1,446.47	146
		810 Dues and Fees	520.50	745
	24XX Sup	port Services - School Administration		
		1XX Personal Services - Salaries	160,050.83	157,361
		2XX Personal Services - Employee Benefits	40,623.55	56,487
		4XX Purchased Property Services	0.00	714
		5XX Other Purchased Services	4,470.26	2,563
		6XX Supplies and Materials	175.43	241
		810 Dues and Fees	2,300.50	1,197
	25XX Sup	port Services - Business		
		1XX Personal Services - Salaries	27,664.52	29,108
		2XX Personal Services - Employee Benefits	7,999.78	9,360
		3XX Purchased Professional and Technical Services	9,004.00	10,589
		4XX Purchased Property Services	100.00	55
		5XX Other Purchased Services	3,414.35	2,427
		6XX Supplies and Materials	3,739.56	3,286
		810 Dues and Fees	3,228.50	3,803
	26XX Ope	eration and Maintenance of Plant Services		
	_	1XX Personal Services - Salaries	100,198.19	73,983
		2XX Personal Services - Employee Benefits	13,529.01	17,004
		3XX Purchased Professional and Technical Services	741.00	7,546
		4XX Purchased Property Services	66,815.61	118,501
		5XX Other Purchased Services	22,378.67	23,688
		6XX Supplies and Materials	22,305.10	18,785
	4XXX Fac	cilities Acquisition and Construction Services		
		7XX Property and Equipment Acquisition	2,038.00	78,497
280 Specia	al Education -	Local and State		
	1XXX Ins	truction		
		1XX Personal Services - Salaries	249,496.40	173,927
		2XX Personal Services - Employee Benefits	40,336.29	24,898
		6XX Supplies and Materials	1,920.69	161
	21XX Sup	port Services - Students		
		1XX Personal Services - Salaries	29,077.82	27,325
		2XX Personal Services - Employee Benefits	5,339.13	5,609
		3XX Purchased Professional and Technical Services	7,990.51	16,164



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Curre	ıt Expenditui	res, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		62XX Res	ources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	9,948.02	9,463.61
	360 State	Gifted & Tal	ented Reimbursement		
		1XXX Ins	truction		
			1XX Personal Services - Salaries	30,330.08	32,901.04
			2XX Personal Services - Employee Benefits	4,424.45	4,861.27
			5XX Other Purchased Services	1,035.20	1,344.12
			6XX Supplies and Materials	767.57	0.00
	365 Indian	n Education f	or All - OTO & Ongoing		
		1XXX Ins	truction		
			3XX Purchased Professional and Technical Services	0.00	2,159.60
	390 State	Career & Tee	chnical Ed Entitlement - Undistributed		
		1XXX Ins	truction		
			1XX Personal Services - Salaries	20,556.49	21,269.96
			2XX Personal Services - Employee Benefits	3,128.16	3,310.69
	710 Schoo	l Sponsored l	Extracurricular Activities		
		34XX Ext	racurricular - Activities		
			1XX Personal Services - Salaries	5,389.97	5,566.25
			2XX Personal Services - Employee Benefits	506.85	600.81
			4XX Purchased Property Services	130.40	0.00
			5XX Other Purchased Services	198.63	173.59
	720 Schoo	l Sponsored A	Athletics		
		35XX Ext	racurricular - Athletics		
			1XX Personal Services - Salaries	31,553.15	34,247.11
			2XX Personal Services - Employee Benefits	823.04	809.54
			5XX Other Purchased Services	91.09	62.57
			6XX Supplies and Materials	3.90	0.00
	910 Food 8	Services			
		31XX Foo	d Services		
			2XX Personal Services - Employee Benefits	4,984.32	5,434.89
			3XX Purchased Professional and Technical Services	0.00	3,443.80
			4XX Purchased Property Services	0.00	297.80
			6XX Supplies and Materials	0.00	1,545.59
Total (Current Expe	nditures, Oth	ner Financing Uses and Residual Equity Transfers Out:	3,294,364.74	3,296,352.00



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		Schedule Of Ch	<mark>nanges Worksh</mark>	eet	Fund (Code 01
Beginning Fund Balance	:				339,947.30	(1)
Total Current Revenues,	Other Financing So	urces and Residual Equity	Transfers In		3,300,325.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 3,296,352.00 (3)						(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Res	serve for Encumbrar	nces				
This Year	11,765.71	Less Last Year	751.93	(4b)	11,013.78	
					11,013.78	(4)
Ending Fund Balance (1	+ 2 - 3 + 4)				354,934.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Curren	t Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	173,617.75	147,534.47
	1112 District Levy - Personal Property	950.88	1,361.59
	1114 District Levy - Pers Prop/Mobile Homes	960.89	3,537.34
	1190 Penalties and Interest on Taxes	297.59	315.21
	1510 Interest Earnings	757.06	646.50
	2220 County On-Schedule Trans Reimb	61,110.91	63,616.60
	3210 State On-Schedule Trans Reimb	61,110.92	63,616.61
	3444 State School Block Grant	2,103.29	2,103.29
	3446 SB96 Block Grant Reimbursement	751.33	0.00
Total (Current Revenues, Other Financing Sources and Residual Equity Transfers In:	301,660.62	282,731.61
Curren	t Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 10
PRC	Program Function Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary		
	25XX Support Services - Business		
	810 Dues and Fees	85.00	0.00
	27XX Student Transportation Services		
	1XX Personal Services - Salaries	121,476.23	142,950.55
	2XX Personal Services - Employee Benefits	24,819.72	29,421.20
	3XX Purchased Professional and Technical Services	234.00	2,459.67
	4XX Purchased Property Services	7,773.27	21,790.24
	5XX Other Purchased Services	13,299.79	13,597.29
	6XX Supplies and Materials	43,461.31	38,485.76
	280 Special Education - Local and State		
	27XX Student Transportation Services		
	1XX Personal Services - Salaries	20,662.58	21,021.71
	2XX Personal Services - Employee Benefits	2,443.87	3,022.57
	6XX Supplies and Materials	2,426.25	115.00
	999 Undistributed		
	61XX Operating Transfers to Other Funds		
	910 Operating Transfers to Other Funds	40,000.00	20,000.00
Total (Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	276,682.02	292,863.99



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		Schedule Of C	hanges Worksh	eet		Fund C	Code 10
Beginning Fund Balance						89,531.63	(1)
Total Current Revenues, C	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						
Total Current Expenditure	s, Other Financing	Uses and Residual Equit	y Transfers Out			292,863.99	(3)
Increase/Decrease of Rese	rve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Rese	rve for Encumbran	ices					
This Year	4,785.89	Less Last Year	3,963.14	(4b)	822.75		
						822.75	(4)
Ending Fund Balance (1 +	(2-3+4)					80,222.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Current	Revenues, Other F	inancing Source	es and Residual Equity	Transfers In:			Fund C	Code 11
PRC	Revenue					2015 Value	2016 Va	alue
	1111 District Lev	y - Real Property	7			118,334.92	131	,559.63
	1112 District Lev	y - Personal Prop	perty			653.13	1	,155.92
	1114 District Lev	y - Pers Prop/Mo	bile Homes			1,246.94	2	,659.29
	1190 Penalties and	d Interest on Tax	es			323.82		250.31
	1510 Interest Earn	nings				4,106.19	3	,305.74
Total Cı	urrent Revenues, Ot	ther Financing S	Sources and Residual Ed	quity Transfers In:		124,665.00	138	,930.89
Current	Expenditures, Oth	<mark>er Financing U</mark> s	es and Residual Equity	Transfers Out:			Fund (Code 11
PRC	Program Func	tion Object				2015 Value	2016 Va	lue
	1XX Regular Edu	cation Program	s - Elementary/Seconda	ry				
	27XX	Student Trans	sportation Services					
		7XX Pr	operty and Equipment Ac	equisition		49,500.00	167	,000.00
	999 Undistributed	I						
	61XX	Operating Tra	ansfers to Other Funds					
		-	erating Transfers to Other			50,000.00		,000.00
Total Cu	urrent Expenditures	s, Other Financi	ing Uses and Residual E	quity Transfers Out	:	99,500.00	222	,000.00
			Schedule Of C	<mark>hanges Worksl</mark>	neet		Fund (Code 11
Beginni	ing Fund Balance						342,105.73	(1)
Total C	Current Revenues, Oth	ner Financing So	urces and Residual Equity	y Transfers In			138,930.89	(2)
Total C	Current Expenditures,	Other Financing	Uses and Residual Equit	y Transfers Out			222,000.00	(3)
Increase	e/Decrease of Reserv	e for Inventories	3					
Т	his Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase	e/Decrease of Reserv	e for Encumbrar	nces					
T	his Year	167,000.00	Less Last Year	49,500.00	(4b)	117,500.00		
							117,500.00	(4)
Ending	Fund Balance (1 + 2	(2 - 3 + 4)					376,536.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Currer	t Revenues,	Other Financ	ing Sourc	es and Residual Equity T	ransfers In:				Fund C	Code 12
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inte	rest Earnings						7.15		37.52
	1611 Nati	ional School L	unch Prog	ram				119,651.02	125	,766.65
	3220 Stat	e Food Servic	es Match					1,030.41		452.20
	4550 Fed	eral Child Nut	rition					136,529.74	142	,346.20
Total (Current Reve	nues, Other F	inancing	Sources and Residual Equ	uity Transfe	rs In:		257,218.32	268	,602.57
Currer	nt Expenditur	es, Other Fin	ancing U	ses and Residual Equity T	Transfers Ou	t:			Fund (Code 12
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	910 Food 8	Services								
		31XX Foo	d Services	i						
			1XX P	ersonal Services - Salaries				94,780.07	95	5,630.03
			2XX P	ersonal Services - Employe	ee Benefits			19,344.46	24	,931.56
			3XX P	archased Professional and	Technical Ser	vices		0.00		100.00
				urchased Property Services	3			3,277.93		841.45
				applies and Materials				139,753.33	147	,066.86
				es and Fees				0.00		838.50
Total (Current Expe	nditures, Oth	er Financ	ing Uses and Residual Eq	quity Transfe	ers Out	:	257,155.79	269	,408.40
				Schedule Of Cl	<mark>hanges W</mark>	orks	heet		Fund (Code 12
Begin	ning Fund Bal	lance							1,030.75	(1)
Total	Current Rever	nues, Other Fi	nancing So	ources and Residual Equity	Transfers In				268,602.57	(2)
Total	Current Exper	nditures, Other	Financing	g Uses and Residual Equity	Transfers O	ıt			269,408.40	(3)
Increa	se/Decrease o	f Reserve for	Inventorie	3						
,	This Year		0.00	Less Last Year	(0.00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for	Encumbra	nces						
,	This Year		338.50	Less Last Year	(0.00	(4b)	338.50		
									338.50	(4)
Endin	g Fund Baland	ce (1 + 2 - 3 +	4)						563.42	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current	t Revenues, Other Fina	ncing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	ode 13
PRC	Revenue					2015 Value	2016 Va	llue
	1111 District Levy -	Real Propert	y			27,199.11	98	,604.48
	1112 District Levy -	Personal Pro	perty			149.76		774.86
	1114 District Levy -	Pers Prop/M	obile Homes			241.66	1.	,203.84
	1190 Penalties and In	nterest on Ta	xes			65.99		121.30
Fotal C	urrent Revenues, Othe	r Financing	Sources and Residual Equ	ity Transfers In	:	27,656.52	100	,704.48
Current	t Expenditures, Other 1	Financing U	ses and Residual Equity Tr	ansfers Out:			Fund (Code 13
PRC	Program Function	n Object				2015 Value	2016 Val	lue
	=	_	ns - Elementary/Secondary	,				
	1XXX I							
	000 77 79 4 79 4 7	5XX C	ther Purchased Services			42,810.00	89	,396.90
			on for to Other Feed.					
	bixx C			lunds		0.00	10	,000.00
Fotal C	urrent Expenditures, C	•	· ·		ut:			,396.90
	•			-			Fund (
Beginn	ing Fund Balance						12,068.33	(1)
Total C	Current Revenues, Other	Financing So	ources and Residual Equity 7	Γransfers In			100,704.48	(2)
Total C	Current Expenditures, Ot	her Financin	g Uses and Residual Equity	Transfers Out			99,396.90	(3)
Increas	se/Decrease of Reserve f	or Inventorie	s					
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve f	or Encumbra	nces					
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Fund Balance (1 + 2 - 3	1111 District Levy - Real Property 149.76 1114 District Levy - Personal Property 149.76 1114 District Levy - Pers Prop/Mobile Homes 241.66 11190 Penalties and Interest on Taxes 65.99 rent Revenues, Other Financing Sources and Residual Equity Transfers In: 27,656.52 Expenditures, Other Financing Uses and Residual Equity Transfers Out: 2015 Value 20 EXX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services 42,810.00 99 Undistributed 61XX Operating Transfers to Other Funds 910 Operating Transfers to Other Funds rent Expenditures, Other Financing Uses and Residual Equity Transfers Out: 42,810.00 Schedule Of Changes Worksheet 2 Fund Balance 12,0 rent Revenues, Other Financing Uses and Residual Equity Transfers In 100,7 rent Expenditures, Other Financing Uses and Residual Equity Transfers Out 99,3 Decrease of Reserve for Inventories 8 Year 0.00 Less Last Year 0.00 (4a) 0.00 Decrease of Reserve for Encumbrances 8 Year 0.00 Less Last Year 0.00 (4b) 0.00		13,375.91	(5)			



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Curren	t Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,445.27	1,188.27
	2240 County Retirement Distribution	475,507.23	468,470.00
Total C	Current Revenues, Other Financing Sources and Residual Equity Transfers In:	476,952.50	469,658.27
Curren	t Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 1
RC	Program Function Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	294,018.39	277,340.38
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	8,557.24	7,628.8
	222X Educational Media Services		
	2XX Personal Services - Employee Benefits	8,962.24	11,472.5
	23XX Support Services - General Administration		
	2XX Personal Services - Employee Benefits	7,864.14	7,718.1
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	25,849.20	25,621.9
	25XX Support Services - Business		
	2XX Personal Services - Employee Benefits	4,362.48	4,608.2
	26XX Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	15,360.20	12,254.62
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	16,789.20	20,662.6
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	38,703.16	26,886.0
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	4,645.31	4,310.3
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,890.06	3,019.3
	62XX Resources Transferred to Other School Districts or Cooperatives		
	920 Resources Transferred to Other School Districts or Cooperatives	8,519.11	8,391.9
	360 State Gifted & Talented Reimbursement		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	4,333.16	4,701.6
	391 State Career & Technical Ed Entitlement - Agriculture		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	2,241.37	2,270.17
	. ,		,



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Current Ex	<mark>xpenditur</mark>	es, Other Fin	nancing Us	ses and Residual Equity Tr	ransfers Out				Fund C	Code 14
PRC P	rogram	Function	Object					2015 Value	2016 Val	lue
39	94 State (Career & Teo	chnical Ed	Entitlement - Family & C	Consumer Sci	ences				
		1XXX Ins	truction							
			2XX Po	ersonal Services - Employee	e Benefits			876.48		975.80
7 1	10 School	Sponsored I	Extracurri	cular Activities						
		34XX Ext	racurricul	ar - Activities						
				ersonal Services - Employee	e Benefits			687.12		728.53
72	20 School	Sponsored A								
		35XX Ext		ar - Athletics						
			2XX Po	ersonal Services - Employee	e Benefits			2,686.70	2	,921.51
91	10 Food S									
		31XX Foo			D C.			12.010.52	12	064.27
T-4-1 C	4 E			ersonal Services - Employee		~ O4		13,010.52		,064.37
Total Curr	ent Expe	nattures, Oth	ier Financ	ing Uses and Residual Equ	uity Transier	s Out		460,356.08		,577.01
				Schedule Of Ch	anges Wo	rksh	eet		Fund C	Code 14
Beginning	Fund Bal	ance							147,089.19	(1)
Total Curr	ent Reven	ues, Other Fi	nancing So	ources and Residual Equity	Transfers In				469,658.27	(2)
Total Curr	ent Expen	ditures, Other	r Financing	g Uses and Residual Equity	Transfers Out	:			434,577.01	(3)
Increase/D	ecrease of	f Reserve for	Inventorie	3						
This	Year		0.00	Less Last Year	0.0	00	(4a)	0.00		
Increase/D	ecrease of	f Reserve for	Encumbra	nces						
This	Year		0.00	Less Last Year	0.0	00	(4b)	0.00		
									0.00	(4)
Ending Fu	nd Balanc	e (1 + 2 - 3 +	4)						182,170.45	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenue	s, Other Financ	ing Sources and Residual Equity Transfers In:	Fund Code 15		
RC Revenu	ie		2016 Value		
20 Medicaid					
3356 M (CSCT)		hensive School & Community Treatment Services	224,262.66		
59 Gifted and T	Falented				
6100 N	Iaterial Prior Per	iod Revenue Adjustments	-5.00		
46 Title II Part	A .				
4300 T	itle II, Part A, Te	eacher & Principal Training & Recruiting Fund	23,914.00		
93 Title I Impro	oving Basic Pro	grams			
4200 T	itle I, Part A, Im	proving Basic Programs	32,718.00		
36 IDEA Prescl	hool (Trans from	m Coop)			
5700 R	esources Transfe	erred from Other School Districts or Cooperatives	7,436.00		
146 IDEA Part F	3 (Trans from C	Coop)			
5700 R	esources Transfe	erred from Other School Districts or Cooperatives	88,962.00		
196 Title I - Scho	oolwide				
4940 S	choolwide Progr	am	144,009.00		
Misc local					
6100 N	Iaterial Prior Per	iod Revenue Adjustments	-46.20		
555 Title VI,Par	t B,Subpart 1,S	mall Rural Schools(SRS)			
4120 T	itle VI, Part B, S	Subpart 1, Small Rural Schools (SRS)	28,713.59		
556 Title VI,Par	t B,Subpart 1,S	mall Rural Schools(SRS)			
4120 T	itle VI, Part B, S	Subpart 1, Small Rural Schools (SRS)	6,129.39		
Total Current Re	venues, Other F	Financing Sources and Residual Equity Transfers In:	556,093.44		
Current Expendit	tures, Other Fin	nancing Uses and Residual Equity Transfers Out:		Fund Code	
PRC Program	n Function	Object	2015 Value	2016 Value	
		·			
_					
20 Medicaid	gular Education	n Programs - Elementary/Secondary			
20 Medicaid	egular Education 1XXX Inst				
20 Medicaid	_	truction		224,262.	
20 Medicaid	_	truction 6XX Supplies and Materials	_		
20 Medicaid 1XX Re	1XXX Inst	truction	_		
20 Medicaid 1XX Re 246 Title II Part	1XXX Inst	truction 6XX Supplies and Materials 120 Subtotal			
120 Medicaid 1XX Re 246 Title II Part	1XXX Inst	truction 6XX Supplies and Materials 120 Subtotal acher & Principal Training & Recruiting Fund	_		
20 Medicaid 1XX Re 246 Title II Part	1XXX Inst	truction 6XX Supplies and Materials 120 Subtotal acher & Principal Training & Recruiting Fund	_	224,262.	
120 Medicaid 1XX Re 246 Title II Part	1XXX Inst	truction 6XX Supplies and Materials 120 Subtotal acher & Principal Training & Recruiting Fund truction 1XX Personal Services - Salaries		224,262. 19,650.	
120 Medicaid 1XX Re 246 Title II Part	1XXX Inst	truction 6XX Supplies and Materials 120 Subtotal acher & Principal Training & Recruiting Fund truction		224,262. 224,262. 19,650. 3,252. 1,011.	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC Program Function Object	2015 Value	2016 Value
293 Title I Improving Basic Programs		
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
1XX Personal Services - Salaries		25,470.26
2XX Personal Services - Employee Benefits		7,247.74
293 Subtotal		32,718.00
436 IDEA Preschool (Trans from Coop)		
457 IDEA Preschool		
1XXX Instruction		
3XX Purchased Professional and Technical Services		7,436.00
436 Subtotal		7,436.00
446 IDEA Part B (Trans from Coop)		
456 IDEA, Part B, Children with Disabilities		
1XXX Instruction		
1XX Personal Services - Salaries		67,246.45
2XX Personal Services - Employee Benefits		21,715.55
446 Subtotal		88,962.00
496 Title I - Schoolwide		
494 Schoolwide Program		
1XXX Instruction		
1XX Personal Services - Salaries		110,373.80
2XX Personal Services - Employee Benefits		33,635.20
496 Subtotal		144,009.00
555 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
1XXX Instruction		
1XX Personal Services - Salaries		6,250.00
2XX Personal Services - Employee Benefits		1,034.45
5XX Other Purchased Services		2,310.90
6XX Supplies and Materials		13,799.69
555 Subtotal		23,395.04
556 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
1XXX Instruction		
5XX Other Purchased Services		5,927.25
6XX Supplies and Materials		202.14
556 Subtotal		6,129.39



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Current Expenditures, Other Fi	nancing Use	es and Residual Equity	<mark>Γransfers Out:</mark>			Fund C	ode 15
PRC Program Function	Object				2015 Value	2016 Val	ue
719 State OTO Indian Educati	on for All						
365 Indian Education	for All - OT	O & Ongoing					
1XXX In	struction						
	3XX Pui	rchased Professional and	Technical Services			2	,000.00
6XX Supplies and Materials							220.51
			ubtotal			2	,220.51
758 State OTO FullTime Kind	_	=					
9	_	s - Elementary/Secondar	ry				
1XXX In							
	6XX Suj	pplies and Materials			-		60.00
							60.00
T . I C			ubtotal		=	552	106.60
Total Current Expenditures, Ot	her Financii			:	=		,106.60
Total Current Expenditures, Ot	her Financii	ng Uses and Residual E			=	553.	
Total Current Expenditures, Ot Beginning Fund Balance	her Financii	ng Uses and Residual E	quity Transfers Out		=		code 15
		ng Uses and Residual Ed Schedule Of C	quity Transfers Out hanges Worksh		=	Fund C	code 15
Beginning Fund Balance	inancing Sou	Schedule Of Courses and Residual Equity	quity Transfers Out		=	Fund C	(1)
Beginning Fund Balance Total Current Revenues, Other F	inancing Sou	Schedule Of Courses and Residual Equity	quity Transfers Out		=	Fund O 38,401.66 556,093.44	(1) (2)
Beginning Fund Balance Total Current Revenues, Other F Total Current Expenditures, Other	inancing Sou	Schedule Of Courses and Residual Equity	quity Transfers Out		0.00	Fund O 38,401.66 556,093.44	(1) (2)
Beginning Fund Balance Total Current Revenues, Other F Total Current Expenditures, Other Increase/Decrease of Reserve for	inancing Sou er Financing Inventories 0.00	Schedule Of Concession of the Schedu	quity Transfers Out: hanges Worksh Transfers In y Transfers Out	reet	0.00	Fund O 38,401.66 556,093.44	(1) (2)
Beginning Fund Balance Total Current Revenues, Other F Total Current Expenditures, Other Increase/Decrease of Reserve for This Year	inancing Sou er Financing Inventories 0.00	Schedule Of Concession of the Schedu	quity Transfers Out: hanges Worksh Transfers In y Transfers Out	reet	0.00 -5,318.55	Fund O 38,401.66 556,093.44	(1) (2)
Beginning Fund Balance Total Current Revenues, Other F Total Current Expenditures, Other Increase/Decrease of Reserve for This Year Increase/Decrease of Reserve for	inancing Sou er Financing Inventories 0.00	Schedule Of Concession of the Schedu	quity Transfers Out: hanges Worksh Transfers In Transfers Out 0.00	reet		Fund O 38,401.66 556,093.44	(1) (2)

Project Reporter Summarie	S		
Project Reporter	Revenues	Expenditures	Difference
120 Medicaid	224,262.66	224,262.66	0.00
159 Gifted and Talented	-5.00	0.00	-5.00
246 Title II Part A	23,914.00	23,914.00	0.00
293 Title I Improving Basic Programs	32,718.00	32,718.00	0.00
436 IDEA Preschool (Trans from Coop)	7,436.00	7,436.00	0.00
446 IDEA Part B (Trans from Coop)	88,962.00	88,962.00	0.00
496 Title I - Schoolwide	144,009.00	144,009.00	0.00
512 Misc local	-46.20	0.00	-46.20
555 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	28,713.59	23,395.04	5,318.55
556 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,129.39	6,129.39	0.00
719 State OTO Indian Education for All	0.00	2,220.51	-2,220.51
758 State OTO FullTime Kindergarten Startup	0.00	60.00	-60.00
Total	556,093.44	553,106.60	2,986.84



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Curren	t Revenues, (Other Financi	ing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	code 20
PRC	Revenue						2015 Value	2016 Va	lue
	1910 Ren	tals					2,900.00	2	,400.00
Total C	Current Revei	nues, Other F	inancing	Sources and Residual Equ	nity Transfers In:		2,900.00	2.	,400.00
Curren	ıt Expenditur	es, Other Fin	ancing Us	ses and Residual Equity T	ransfers Out:			Fund (Code 20
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	1XX Regu	lar Education	n Progran	ns - Elementary/Secondary	y				
		26XX Ope	ration an	d Maintenance of Plant Se	ervices				
			4XX Pt	urchased Property Services			2,250.99	2	,323.84
Total C	Current Expe	nditures, Oth	er Financ	ing Uses and Residual Eq	uity Transfers Ou	t:	2,250.99	2	,323.84
				Schedule Of Ch	<mark>anges Works</mark>	heet		Fund (Code 20
Begini	ning Fund Bal	ance						1,755.04	(1)
Total (Current Reven	ues, Other Fir	nancing So	ources and Residual Equity	Transfers In			2,400.00	(2)
Total (Current Expen	ditures, Other	Financing	g Uses and Residual Equity	Transfers Out			2,323.84	(3)
Increa	se/Decrease of	f Reserve for l	Inventorie	S					
ŗ	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of	f Reserve for I	Encumbra	nces					
ŗ	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balanc	e (1 + 2 - 3 +	4)					1,831.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

RC Revenue	2015 Value	2016 Value	
1111 District Levy - Real Property	44,117.82	43,532.41	
1112 District Levy - Personal Property	243.30	389.97	
1114 District Levy - Pers Prop/Mobile Homes	441.10	944.32	
1190 Penalties and Interest on Taxes	116.32	88.23	
1510 Interest Earnings	608.57	470.23	
3281 State Technology Aid	3,639.17	3,523.73	
otal Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,166.28	48,948.89	
urrent Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 28	
RC Program Function Object	2015 Value	2016 Value	
1XX Regular Education Programs - Elementary/Secondary			
1XXX Instruction			
4XX Purchased Property Services	0.00	615.27	
5XX Other Purchased Services	557.35	0.00	
6XX Supplies and Materials	33,207.87	57,489.57	
7XX Property and Equipment Acquisition	0.00	5,876.40	
otal Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,765.22	63,981.24	
Schedule Of Changes Worksheet		Fund Code 28	
Beginning Fund Balance		55,651.82 (1)	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		48,948.89 (2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		63,981.24 (3)	
Increase/Decrease of Reserve for Inventories			
This Year 0.00 Less Last Year 0.00 (4a)	0.00		
Increase/Decrease of Reserve for Encumbrances			
This Year 19,029.96 Less Last Year 0.00 (4b)	19,029.96		
		19,029.96 (4)	
Ending Fund Balance (1 + 2 - 3 + 4)		59,649.43 (5)	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Curren	nt Revenues, (Other Financi	ing Sourc	es and Residual Equity T	Transfers In:			Fund C	Code 29
PRC	Revenue						2015 Value	2016 Va	alue
	1510 Inter	rest Earnings					579.08		351.60
			nations fro	m Private Sources			771.65		0.00
	3447 SB9	6 Combined E	Block Gra	nt Reimbursement			2,525.35		0.00
Total C	Current Reven	nues, Other F	inancing	Sources and Residual Ed	quity Transfers In	:	3,876.08		351.60
<mark>Curre</mark> n	<mark>ıt Expenditur</mark>	es, Other Fin	ancing U	ses and Residual Equity	Transfers Out:			Fund (Code 29
PRC	Program	Function	Object				2015 Value	2016 Va	lue
	1XX Regu	lar Education	n Progran	ns - Elementary/Seconda	ry				
		1XXX Inst	truction						
			6XX S	upplies and Materials			958.01		0.00
		25XX Sup	port Serv	ices - Business					
				ther Purchased Services			415.80		0.00
				upplies and Materials			1,330.97	1	,257.78
				es and Fees			75.00		0.00
		26XX Ope							
			3XX P	3	6,468.00		0.00		
				urchased Property Service	S		3,729.15		0.00
		477777 77		upplies and Materials	a .		0.00	2	2,082.50
		4XXX Fac		quisition and Construction			204.52		0.00
T-4-1 C		. 124 041-		roperty and Equipment Ac	-	4.	204.52		0.00
ı otai C	urrent Expe	naitures, Otn	er Financ	ing Uses and Residual E			13,181.45		3,340.28
				Schedule Of C	<mark>hanges Work</mark>	sheet		Fund (Code 29
Begin	ning Fund Bal	ance						43,970.87	(1)
Total (Current Reven	nues, Other Fir	nancing So	ources and Residual Equity	y Transfers In			351.60	(2)
Total (Current Expen	ditures, Other	Financing	g Uses and Residual Equit	y Transfers Out			3,340.28	(3)
Increa	se/Decrease of	f Reserve for l	Inventorie	s					
,	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for l	Encumbra	nces					
,	This Year		0.00	Less Last Year	3,500.00	(4b)	-3,500.00		
								-3,500.00	(4)
Ending	g Fund Balanc	ce (1 + 2 - 3 +	4)					37,482.19	(5)
•									



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

Curren	t Revenues, Other Financ	ing Source	es and Residual Equity Tr	ansfers In:				Fund C	Code 50
PRC	Revenue						2015 Value	2016 Va	alue
	1111 District Levy - Re	eal Property	7				7,162.70	35	,064.77
	1112 District Levy - Pe	rsonal Proj	perty				43.39	43.39 269.37	
	1114 District Levy - Pe	ers Prop/Mo	bile Homes				537.21	380.81	
	1190 Penalties and Inte	rest on Tax	tes				115.98	48.37	
	3120 State Guaranteed	Tax Base A	Aid				34,087.67	21,164.9	
Total C	urrent Revenues, Other I	inancing	Sources and Residual Equ	ity Transfers	In:		41,946.95	56	,928.25
Curren	t Expenditures, Other Fir	nancing Us	es and Residual Equity T	ransfers Out:				Fund (Code 50
PRC	Program Function	Object					2015 Value	2016 Va	lue
	=	_	s - Elementary/Secondary						
	51XX Ger	neral Oblig	gation Bonds, Special Asse	ssments and I	ntere	st			
			ncipal On Debt				55,000.00		,000.00
			erest on Debt				19,275.00	17	,165.00
		•	ent Fees/Issuance Costs				700.00	700.00	
Total C	urrent Expenditures, Oth	ier Financ	ing Uses and Residual Equ	uity Transfers	Out:		74,975.00	72	2,865.00
			Schedule Of Ch	anges Wor	rksh	eet		Fund (Code 50
Beginn	ning Fund Balance							296,105.75	(1)
Total (Current Revenues, Other Fi	nancing So	urces and Residual Equity	Γransfers In				56,928.25	(2)
Total C	Current Expenditures, Othe	r Financing	Uses and Residual Equity	Transfers Out				72,865.00	(3)
Increas	se/Decrease of Reserve for	Inventories	3						
7	This Year	0.00	Less Last Year	0.0	0	(4a)	0.00		
Increas	se/Decrease of Reserve for	Encumbra	nces						
J	This Year	0.00	Less Last Year	0.0	0	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	4)						280,169.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Curren	nt Revenues, Other Financ	ing Sources and Residual Equity Transfers In:		Fund Code 61
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		648.16	454.26
	1920 Contributions/Do	nations from Private Sources	441.25	0.00
	3445 State Combined F	15,666.53	15,666.53	
Total C	Current Revenues, Other I	Financing Sources and Residual Equity Transfers In:	16,755.94	16,120.79
Curren	nt Expenditures, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 61
PRC	Program Function	Object	2015 Value	2016 Value
	1XX Regular Education	n Programs - Elementary/Secondary		
	26XX Ope	eration and Maintenance of Plant Services		
		3XX Purchased Professional and Technical Services	0.00	14,444.04
		4XX Purchased Property Services	531.99	0.00
		7XX Property and Equipment Acquisition	9,250.00	0.00
121				
	190 School Safety Proje	ects		
	4XXX Fac	cilities Acquisition and Construction Services		
		7XX Property and Equipment Acquisition	17,477.81	0.00
129				
	1XX Regular Education	n Programs - Elementary/Secondary		
	4XXX Fac	cilities Acquisition and Construction Services		
		7XX Property and Equipment Acquisition	5,000.00	0.00
160				
	190 School Safety Proje	ects		
	4XXX Fac	cilities Acquisition and Construction Services		
		7XX Property and Equipment Acquisition	30,000.00	0.00
Total C	Current Expenditures, Oth	er Financing Uses and Residual Equity Transfers Out:	62,259.80	14,444.04



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Schedule Of Changes Worksheet							Fund Code 61	
Beginning Fund Balance						52,883.99	(1)	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In								
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out								
Increase/Decrease of Reserve for Inventories								
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Reserve	e for Encumbrai	nces						
This Year	0.00	Less Last Year	9,250.00	(4b)	-9,250.00			
						-9,250.00	(4)	
Ending Fund Balance (1 + 2 -	Ending Fund Balance $(1+2-3+4)$							



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Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

Currer	nt Revenues, O	ther Financing So	ources and Residual Equit	y Transfers In:			Fund C	Code 82
PRC	Revenue					2015 Value	2016 Va	alue
	1900 Other	Revenue from Lo	cal Sources			0.00	5	,669.38
	5300 Opera	ating Transfers from	m Other Funds			90,000.00	85	,000.00
	5700 Resou	irces Transferred f	rom Other School Districts	or Cooperatives		133,000.00	131	,000.00
Total (Current Reven	ies, Other Financ	ing Sources and Residual	Equity Transfers In	:	223,000.00	221	,669.38
Currer	nt Expenditure	s, Other Financin	g Uses and Residual Equi	ty Transfers Out:			Fund (Code 82
PRC	Program	Function Ob	ject			2015 Value	2016 Va	lue
	1XX Regula	r Education Prog	grams - Elementary/Secon	dary				
		1XXX Instruction	on					
		6X2	X Supplies and Materials			43,614.99		0.00
		26XX Operation	n and Maintenance of Plan	nt Services				
		4X	X Purchased Property Serv	ices		45,637.84	1	,127.52
		4XXX Facilities	Acquisition and Construc	ction Services				
		7X.	X Property and Equipment	Acquisition		324,766.94	12	2,882.94
	910 Food Se	ervices						
		31XX Food Serv	vices					
			X Supplies and Materials			0.00		2,800.00
Total (Current Expen	ditures, Other Fir	nancing Uses and Residual	l Equity Transfers O	ut:	414,019.77		5,810.46
			Schedule Of	Changes Work	sheet		Fund (Code 82
Begin	ning Fund Bala	nce					462,186.26	(1)
Total	Current Revenu	es, Other Financin	g Sources and Residual Equ	uity Transfers In			221,669.38	(2)
Total	Current Expend	itures, Other Finar	ncing Uses and Residual Eq	uity Transfers Out			16,810.46	(3)
Increa	se/Decrease of	Reserve for Invent	ories					
,	This Year	0.0	D Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of	Reserve for Encun	nbrances					
,	This Year	0.0	D Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Endin	g Fund Balance	(1+2-3+4)					667,045.18	(5)
	_	,					,	



Trustees' Financial Summary FY2015-16 Sub

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Detail Expenditure

Fund	Accou	unt		Description	2015 Value	2016 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	110,685.27	61,302.95
XX	39X	1XXX	112	Certified Teacher Staff Salaries	20,556.49	21,269.96
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	64,451.45	67,246.45
XX	457	1XXX	112	Certified Teacher Staff Salaries	3,181.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	1,699,065.62	1,694,607.62
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	34,883.12	299.32
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	85,387.28	73,565.70
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	207,805.53	3,428.75
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	102,373.10	87,951.46
XX	XXX	4XXX	73X	Major Equipment-New	73,813.07	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	42,810.00	89,396.90
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

If (e - f) is > 0, then [(e - f) * 0.75] = reversion

a.	Instructional Block Grant Entitlement	86,032.80
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	86,032.80
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	28,677.60
e.	Minimum Special Education Expenditures to Avoid Reversion	
	[(c) * (1.33)] + [(d) * (0.33)]	123,887.23
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	257,549.78
g.	Special Education Reversion Amount If f = 0 then c = reversion FLSE	

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

0.00



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	173,927.46	0.00	0.00	0.00	0.00
280	1XXX	2XX	24,898.55	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	161.12	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	27,325.76	0.00	0.00	0.00	0.00
280	21XX	2XX	5,609.28	0.00	0.00	0.00	0.00
280	21XX	3XX	16,164.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	9,463.61	0.00	0.00	0.00	0.00
Totals			257,549.78	0.00	0.00	0.00	0.00

257,549.78

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

^{*}Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	123,646.70	0.00	0.00	0.00	123,646.70
Land Improvements	344,093.90	0.00	3,428.75	0.00	347,522.65
Buildings	3,564,888.49	0.00	87,951.46	0.00	3,652,839.95
Machinery and Equipment	1,229,393.24	0.00	76,464.10	51,380.60	1,254,476.74
Totals at Historical Cost	5,262,022.33	0.00	167,844.31	51,380.60	5,378,486.04
Depreciation					
Improvement Accum	72,988.47	0.00	21,223.59	0.00	94,212.06
Building Accum	1,634,379.26	0.00	134,489.76	0.00	1,768,869.02
Machinery and Equipment Accum	579,075.99	0.00	116,435.90	39,542.90	655,968.99
Total Accumulated Depreciation	2,286,443.72	0.00	272,149.25	39,542.90	2,519,050.07
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,975,578.61	0.00	-104,304.94	11,837.70	2,859,435.97

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{***} Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	2,018.42	0.00	0.00
Operations and Maintenance (26XX)	8,054.88	0.00	0.00
Transportation (27XX)	97,480.41	0.00	0.00
Unallocated	164,595.54	0.00	0.00
Total Depreciation for FY2016	272,149.25	0.00	0.00

^{***} Has comment.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Total Governmental Activity Bond Long-Term Liabilities

Trustees' Financial Summary FY2015-16 Submit ID: 0985-36403208

56 Yellowstone County0985 Shepherd Elem

Schedule of Changes in Long-Term Liabilities (a) **(b)** (d) **(f)** (g) Long-Term **(c) Ending** Current **Beginning** New Debt Refunding Balance **Portion** Portion Balance & Other Principal & Other (6/30/2016)Due Due 7/1/2015 Additions **Payments** Reduction [a+b-c-d] FY2017 FY2018 **Governmental Activities *** 0.00 Compensated Absences 175,075.00 0.00 5,016.00 0.00 170,059.00 170,059.00 Total Governmental Activity Non-bond Long-Term Liabilities 175,075.00 0.00 0.00 5,016.00 170,059.00 0.00 170,059.00 Bond(s) 04/15/2002 285,000.00 0.0035,000.00 0.00 250,000.00 35,000.00 215,000.00 09/15/2010 105,000.00 0.00 0.00 20,000.00 20,000.00 85,000.00 65,000.00

55,000.00

0.00

335,000.00

55,000.00

280,000.00

0.00

390,000.00

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



FY2015-16

56 Yellowstone County

0985 Shepherd Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				_
Net Pension - PERS	436,486.59	50,658.45	0.00	487,145.04
Net Pension - TRS	2,613,892.10	516,021.94	0.00	3,129,914.04